APPENDIX

Internal Revenue Code:

Sec. 3772 (As amended by Section 503 of the Revenue Act of 1942, c. 619, 56 Stat. 798). SUITS FOR REFUND.

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(d) *Suits Against Collector a Bar.*—A suit against a collector (or former collector) or his personal representative for the recovery of any internal revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected shall be treated as if the United States had been a party to such suit in applying the doctrine of res judicata in all suits instituted after June 15, 1942, in respect of any internal revenue tax, and in all proceedings in the Board and on review of decisions of the Board where the petition to the Board was filed after such date.

(26 U. S. C., 1940 ed., Sec. 3772.)

Sec. 181. PARTNERSHIP NOT TAXABLE

Individuals carrying on business in partnership shall be liable for income tax only in their individual capacity.